

KINDE AREA FIRE BOARD

**FINANCIAL STATEMENTS
DECEMBER 31, 2006**

KINDE AREA FIRE BOARD

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Members of: Michigan Association of Certified Public Accountants • American Institute of Certified Public Accountants

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CPA's On Your Team

INDEPENDENT AUDITOR'S REPORT

Kinde Area Fire Board
Kinde, Michigan 48445

We have audited the accompanying financial statements of the business-type activities of the Kinde Area Fire Board, Kinde, Michigan, as of and for the year ended December 31, 2006, which comprise the Board's basic financial statements as listed in the table of contents. These financial statements are the responsibility of Kinde Area Fire Board, Kinde, Michigan's management. Our responsibility is to express opinions on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the business-type activities of the Kinde Area Fire Board, Kinde, Michigan, as of December 31, 2006, and the respective changes in financial position and cash flows, thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

The management's discussion and analysis on pages 2 through 4 is not a required part of the basic financial statements but is supplementary information required by accounting principles generally accepted in the United States of America. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

Nietzke & Faupel, PC
NIETZKE & FAUPEL, P.C.
PIGEON, MICHIGAN

June 22, 2007

KINDE AREA FIRE BOARD

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED DECEMBER 31, 2006

Introduction

The discussion and analysis of Kinde Area Fire Board's financial performance provides an overview of the Board's financial activities for the year ended December 31, 2006. This report is a part of the Board's Annual Report.

The purpose of the Board is to provide fire protection, emergency medical services, and other related services to Dwight, Lincoln, and Meade Townships. The funding and operation of the Board remains the same under the new agreement between the Board and the three Townships. The Board is overseen by the Governing Board which consists of a trustee from each Township or their appointed representatives. Charges to the Townships for services is the major source of funding for the Board. These charges are budgeted by the Board and then approved by the Board's Governing Board and each of the three Township councils.

Using the Annual Report

This annual report consists of a series of financial statements as follows:

- ▶ **The Statement of Net Assets** presents information on all of the Board's assets and liabilities, with the difference between the two reported as net assets.
- ▶ **The Statement of Revenue, Expenses and Changes in Net Assets** presents information showing how the Board's net assets changed during the most recent year. All changes in net assets are reported on an accrual basis, that is, the event is recorded in the accounting records when the underlying event takes place regardless of the timing of the related cash flows.
- ▶ **The Statement of Cash Flows** presents the financial activities of the Board on a cash received and cash paid basis. This statement also reconciles the change in cash accounts for the Board from the prior year to the current year.
- ▶ **Notes to the Financial Statements** provide additional details underlying the data provided in the financial statements.

Financial Highlights

The Statement of Net Assets outlines the assets, liabilities and net assets of the Board. The total assets increased from \$246,467 in the prior year to \$332,575 in the current year, an increase of \$86,108. The current year assets include:

	<u>12/31/06</u>		<u>12/31/05</u>	
Unrestricted current assets				
(cash, investments, and receivables)	\$ 38,443	11.56%	\$ 88,195	35.78%
Capital Assets	<u>294,132</u>	<u>88.44%</u>	<u>158,272</u>	<u>64.22%</u>
Total Assets	<u>\$332,575</u>	<u>100.00%</u>	<u>\$246,467</u>	<u>100.00%</u>

KINDE AREA FIRE BOARD

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED DECEMBER 31, 2006

The change in assets from the prior year were:

	<u>12/31/06</u>	<u>12/31/05</u>
Unrestricted current assets (cash, investments, and receivable)	\$ (49,752)	\$19,389
Capital Assets	<u>135,860</u>	<u>43,674</u>
Total Change in Assets	\$ <u>86,108</u>	\$<u>63,063</u>

The total assets increased from \$246,467 to \$332,575. This increase is due to the purchase of a truck and equipment.

The change in liabilities from the prior year was:

	<u>12/31/06</u>	<u>12/31/05</u>
Current liabilities	\$ 16,431	\$3,077
Long term liabilities	<u>68,870</u>	<u> </u>
Total Change in Liabilities	\$ <u>85,301</u>	\$<u>3,077</u>

The total liabilities increased from \$3,077 to \$85,301. This increase is due to note payable for a rescue truck.

The change in net assets \$3,884 as shown on the Statement of Revenues, Expenses, and Changes in Net Assets includes:

	<u>12/31/06</u>	<u>12/31/05</u>
Operating loss (operating revenues less operating expenses)	\$(18,765)	\$ (7,774)
Non-Operating Revenues	<u>22,649</u>	<u>69,971</u>
Change in net assets	\$ <u>3,884</u>	\$<u>62,197</u>

This change in net assets increased the net assets from \$243,390 at the beginning of the year to \$247,274 at the end of the year. The total net assets includes \$211,132 for capital assets net of related debt, with the remainder amount \$36,142 unrestricted.

The Board realizes nearly all of its operating revenue is from two sources: charges for services to the three Townships and fire run fees. Charges for services in the amount of \$79,890 comprise 90.38% of the revenue while fire run fees in the amount of \$8,500 comprise the remaining 9.62%. Total operating revenue increased by \$8,981 or 11.31% from the prior year. The relative percentages for sources of revenue did not change significantly from one year to the next.

The largest expense is depreciation making up \$52,755 or 49.23% of the expenses. Insurance in the amount of \$20,551 represent 19.18% of the expenses. Personal services and materials makes up the remaining \$33,849 or 31.59% of the total expenses. Total operating expenses increased \$19,972 or 22.9% from the prior year due to the increase in depreciation expense for the year.

KINDE AREA FIRE BOARD

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED DECEMBER 31, 2006

The non-operating revenue of the prior year was \$69,971 as compared to \$22,649 in the current year. In 2005 FEMA Grants were \$67,262 and interest income was \$934 in the prior year compared to \$17,000 for grants and \$839 of interest income in the current year.

During the year 2006 there were no significant variations between the actual revenues and expenses and the budgeted revenues and expenses as approved by the Governing Board and each of the Township councils. The overall financial position of the Board has not significantly changed from the prior year as the agreement for services and funding between the Board and Townships has remained fundamentally the same.

Requests for Information

This financial report is designed to provide citizens of Dwight, Lincoln and Meade Townships with a general overview of the Board's finances and to show accountability for the funding it receives. Questions concerning any of the information in this report should be addressed to:

Dennis Wruble, President
Kinde Area Fire Board
Kinde, MI 48445

KINDE AREA FIRE BOARD
STATEMENT OF NET ASSETS
DECEMBER 31, 2006

Current assets:

Cash	\$ 35,443	
Accounts receivable	<u>3,000</u>	
Total current assets		\$ 38,443

Non-current assets:

Capital assets:

Building and improvements	123,524	
Equipment	527,891	
Accumulated depreciation	<u>(357,283)</u>	
Total capital assets, net of accumulated depreciation	<u>294,132</u>	
Total non-current assets		294,132
		<u>332,575</u>
Total assets		<u>332,575</u>

Current liabilities:

Accounts payable	860	
Accrued payroll taxes	1,441	
Current portion of long term liability	<u>14,130</u>	
Total current liabilities		16,431

Long term liability:

Note payable - Independent Bank	<u>68,870</u>	
Total long term liability		68,870

Total liabilities:

85,301

Net assets:

Investment in capital assets, net of related debt	211,132	
Unrestricted	<u>36,142</u>	
Total net assets		<u>\$ 247,274</u>

KINDE AREA FIRE BOARD

STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET ASSETS YEAR ENDED DECEMBER 31, 2006

OPERATING REVENUES:

Charges for services	\$ 79,890	
Fire run income	<u>8,500</u>	
Total operating revenue		\$ 88,390

OPERATING EXPENSES:

Advertising	106	
Audit fees	2,400	
Bank charges	60	
Depreciation	52,755	
Dues and memberships	120	
Fire board wages	1,000	
Gas and oil	391	
Interest	85	
Insurance	20,551	
Mileage	270	
Office supplies	179	
Professional fees	1,680	
Repairs and maintenance	2,499	
Salaries	17,621	
Taxes - FICA	1,706	
Telephone	548	
Utilities	5,184	
Total operating expenses	<u>107,155</u>	
Operating (loss)		(18,765)

NON-OPERATING REVENUES:

Interest income	839	
Grant	17,000	
Sale of capital asset	<u>4,810</u>	
Total non-operating revenues		<u>22,649</u>
Change in net assets		3,884

NET ASSETS AT JANUARY 1, 2006 243,390

NET ASSETS AT DECEMBER 31, 2006 \$ 247,274

KINDE AREA FIRE BOARD
STATEMENT OF CASH FLOWS
YEAR ENDED DECEMBER 31, 2006

CASH FLOWS FROM OPERATING ACTIVITIES:

Cash received from townships for fire services	\$ 79,890
Cash received from others for fire services	8,500
Cash payments to employees	(18,621)
Cash payments to suppliers for materials and services	<u>(38,755)</u>

Net cash provided by operating activities \$ 31,014

CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:

Proceeds from note payable - Independent Bank	83,000
Capital acquisitions	(171,615)
Capital disposal	<u>4,810</u>

Net cash (used) by capital and related financing activities (83,805)

CASH FLOWS FROM INVESTING ACTIVITIES:

Interest income	<u>839</u>
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Net cash provided by investing activities 839

Cash and cash investments at January 1, 2006	<u>87,395</u>
Cash and cash investments at December 31, 2006	<u><u>\$ 35,443</u></u>

**RECONCILIATION OF OPERATING (LOSS) TO NET
CASH FLOWS FROM OPERATING ACTIVITIES:**

Operating (loss)	\$ (18,765)
Add depreciation expense	52,755
Changes in current assets and current liabilities	
Decrease (increase) in current assets:	
Accounts receivable	(2,200)
Increase (decrease) in current liabilities:	
Accounts payable	(247)
Accrued payroll taxes	(529)
Net cash flows from operating activities	<u><u>\$ 31,014</u></u>

KINDE AREA FIRE BOARD

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 2006

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

The financial statements of the Board have been prepared in conformity with accounting principles generally accepted in the United States of America as applied to enterprise funds of governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

Reporting Entity

The Kinde Area Fire Board is a jointly governed organization, located in the Village of Kinde, which provides fire protection services to participating townships. The Board has three participating townships; Dwight, Lincoln and Meade, which entered into an interlocal agreement pursuant to the Urban Cooperation Act (MCL 124.501) dated December 14, 1977. The Fire Board consists of seven voting members, two from each township and one from the Village of Kinde.

In accordance with generally accepted accounting principles and Governmental Accounting Standards Board (GASB) Statement No. 14 "The Financial Reporting Entity", these financial statements present the funds of the Board. The criteria established by the GASB for determining the reporting entity includes oversight responsibility, fiscal dependency, and whether the financial statements would be misleading, if data were not included. Based on the criteria, there are no component units which should be included in the financial statements of the Kinde Area Fire Board.

Measurement Focus, Basis of Accounting and Basis of Presentation

The Fire Board is presented as an enterprise fund. The financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recognized when the liability is incurred or an economic asset is used. Revenues, expenses, gains, losses, assets and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place.

The Fire Board follows all pronouncements of the Governmental Accounting Standards Board, and has elected not to follow Financial Accounting Standards Board pronouncements issued after November 30, 1989.

Preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Deposits and Investments

For purposes of the statement of cash flows, cash and cash equivalents have original maturities of three months or less from the date of acquisition.

KINDE AREA FIRE BOARD

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 2006

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES: (CONTINUED)

Capital Assets

Capital assets are defined by the Board as assets with an initial, individual cost of more than \$1,000. Capital assets of the Board are reported at cost or the fair market value at the time of contribution to the Board. Capital assets in service are depreciated using the straight-line method over the following useful lives:

	Years
Buildings	30
Equipment	10

Property Taxes/Township Contributions

The 2005 taxable value of the Dwight, Lincoln and Meade townships were \$26,354,021; \$28,363,285; and \$27,968,727, respectively, on which ad valorem taxes of .9598, .9747 and .9640 mills, respectively, were levied for 2006 fire protection purposes. The total tax contribution from the townships of \$79,890 is recorded as revenue on Board records in and for the fiscal year ended December 31, 2006.

The townships collect property taxes levied on December 1 on the taxable valuation of property located in the townships as of the preceding December 31st. The townships transfer the taxes collected to the Board as each township's required contribution.

NOTE 2 - CASH DEPOSITS:

Deposits are carried at cost. Deposits of the Board are made in banks in the name of the Kinde Area Fire Board Treasurer. Michigan Compiled Laws, Section 129.91, as amended by Public Act 196 of 1997, authorizes the Board Treasurer to deposit and invest in the accounts of federally insured banks, credit unions, and savings and loan associations; bonds, securities, and direct obligations of the United States, or any agency or instrumentality of the United States in which the principal and interest is fully guaranteed by the United States, including securities issued or guaranteed by the Government National Mortgage Association; United States government or Federal agency obligation repurchase agreements; bankers' acceptance of United States banks; mutual funds composed of investment vehicles which are legal for direct investment by local units of government in Michigan; and commercial paper rated by two standard rating agencies within the two highest classifications, which matures not more than 270 days after the date of purchase. The Board's deposits are in accordance with statutory authority.

At December 31, 2006, the carrying amount of the Board's deposits was \$35,443 and the bank balance was \$37,840. Of the bank balance, \$37,840 was covered by federal depository insurance. Since the Board's deposits are insured these deposits are not subject to credit risk, custodial credit risk, concentration of credit risk, interest rate risk, or foreign currency risk.

KINDE AREA FIRE BOARD

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 2006

NOTE 3 - CHANGES IN CAPITAL ASSETS:

	BALANCE DECEMBER 31, <u>2005</u>	<u>ADDITIONS</u>	<u>DISPOSALS</u>	BALANCE DECEMBER 31, <u>2006</u>
CAPITAL ASSETS:				
Building and improvements	\$ 109,824	\$ 13,700		\$ 123,524
Equipment	<u>382,976</u>	<u>174,915</u>	<u>\$ (30,000)</u>	<u>527,891</u>
TOTAL CAPITAL ASSETS	492,800	188,615	(30,000)	651,415
Less: Accumulated depreciation	<u>(334,528)</u>	<u>(52,755)</u>	<u>30,000</u>	<u>(357,283)</u>
NET CAPITAL ASSETS	<u>\$ 158,272</u>	<u>\$135,860</u>	<u>\$ 0</u>	<u>\$ 294,132</u>

NOTE 4 - RISK MANAGEMENT:

Significant losses are covered by commercial insurance for all major programs. For the year ended December 31, 2006, there have been no significant reductions in insurance coverage. Settlement amounts have not exceeded insurance coverage for the current year or the three prior years.

NOTE 5 – LONG TERM LIABILITIES:

Note payable to Independent Bank – East Michigan dated January 2006 maturing in January 2011. This note is due in annual payments of \$19,234 principal and interest at a fixed rate of 4.65% at December 31, 2006. The balance of this note on December 31, 2006 is \$83,000. This note is secured by the new truck purchased in January.

The following is a summary of the debt outstanding as of December 31, 2006.

	Number of Issues	Interest Rate	Maturing Through	Principal Outstanding
Fire Truck	1	4.65%	2011	\$83,000

The following is a summary of debt transactions for the year ended December 31, 2006:

Fire Truck

Note:

Payable January 1, 2006	\$ -
Issued	83,000
Retired	-
Payable December 31, 2006	<u>\$83,000</u>

Maturities for the Note Payable

Year Ending
December 31,

Note Payable

Fire Truck

	Principal	Interest
2007	\$ 14,130	\$ 5,103
2008	15,994	3,240
2009	16,746	2,487
2010	17,534	1,699
2011	<u>18,596</u>	<u>872</u>
	<u>\$ 83,000</u>	<u>\$13,401</u>

Auditing Procedures Report

Issued under P.A. 2 of 1968, as amended and P.A. 71 of 1919, as amended.

Local Unit of Government Type <input type="checkbox"/> County <input type="checkbox"/> City <input type="checkbox"/> Twp <input type="checkbox"/> Village <input checked="" type="checkbox"/> Other		Local Unit Name Kinde Area Fire Board	County Huron
Fiscal Year End 12/31/06	Opinion Date 06/22/07	Date Audit Report Submitted to State	

We affirm that:

We are certified public accountants licensed to practice in Michigan.

We further affirm the following material, "no" responses have been disclosed in the financial statements, including the notes, or in the Management Letter (report of comments and recommendations).

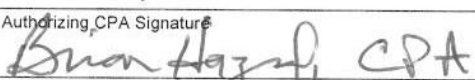
YES NO

Check each applicable box below. (See instructions for further detail.)

1. ☒ ☐ All required component units/funds/agencies of the local unit are included in the financial statements and/or disclosed in the reporting entity notes to the financial statements as necessary.
2. ☒ ☐ There are no accumulated deficits in one or more of this unit's unreserved fund balances/unrestricted net assets (P.A. 275 of 1980) or the local unit has not exceeded its budget for expenditures.
3. ☐ ☒ The local unit is in compliance with the Uniform Chart of Accounts issued by the Department of Treasury.
4. ☒ ☐ The local unit has adopted a budget for all required funds.
5. ☒ ☐ A public hearing on the budget was held in accordance with State statute.
6. ☒ ☐ The local unit has not violated the Municipal Finance Act, an order issued under the Emergency Municipal Loan Act, or other guidance as issued by the Local Audit and Finance Division.
7. ☒ ☐ The local unit has not been delinquent in distributing tax revenues that were collected for another taxing unit.
8. ☒ ☐ The local unit only holds deposits/investments that comply with statutory requirements.
9. ☒ ☐ The local unit has no illegal or unauthorized expenditures that came to our attention as defined in the *Bulletin for Audits of Local Units of Government in Michigan*, as revised (see Appendix H of Bulletin).
10. ☒ ☐ There are no indications of defalcation, fraud or embezzlement, which came to our attention during the course of our audit that have not been previously communicated to the Local Audit and Finance Division (LAFD). If there is such activity that has not been communicated, please submit a separate report under separate cover.
11. ☒ ☐ The local unit is free of repeated comments from previous years.
12. ☒ ☐ The audit opinion is UNQUALIFIED.
13. ☒ ☐ The local unit has complied with GASB 34 or GASB 34 as modified by MCGAA Statement #7 and other generally accepted accounting principles (GAAP).
14. ☒ ☐ The board or council approves all invoices prior to payment as required by charter or statute.
15. ☒ ☐ To our knowledge, bank reconciliations that were reviewed were performed timely.

If a local unit of government (authorities and commissions included) is operating within the boundaries of the audited entity and is not included in this or any other audit report, nor do they obtain a stand-alone audit, please enclose the name(s), address(es), and a description(s) of the authority and/or commission.

I, the undersigned, certify that this statement is complete and accurate in all respects.

We have enclosed the following:	Enclosed	Not Required (enter a brief justification)	
Financial Statements	<input checked="" type="checkbox"/>		
The letter of Comments and Recommendations	<input checked="" type="checkbox"/>		
Other (Describe)	<input type="checkbox"/>		
Certified Public Accountant (Firm Name) Nietzke & Faupel, PC		Telephone Number 989-453-3122	
Street Address 7274 Hartley Street		City Pigeon	State MI
Authorizing CPA Signature 		Printed Name Brian Hazard	Zip 48755
		License Number 1101014007	

To the Board of Trustees
Kinde Area Fire Board
Kinde, Michigan

In planning and performing our audit of the financial statements of the business-type activities of the Kinde Area Fire Board as of and for the year ended December 31, 2006, in accordance with auditing standards generally accepted in the United States of America, we considered the Kinde Area Fire Board's internal control over financial reporting (internal control) as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the a governmental unit's internal control. Accordingly, we do not express an opinion on the effectiveness of the governmental unit's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. However, as discussed below, we identified certain deficiencies in internal control that we consider to be significant deficiencies and other deficiencies that we consider to be material weaknesses.

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or a combination of control deficiencies, that adversely affects the entity's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the entity's financial statements that is more than inconsequential will not be prevented or detected by the entity's internal control. We consider the following deficiencies to be significant deficiencies in internal control:

Segregating Duties: Cash Receipts

We noted that duties involving cash receipts are combined whereby one person is completely responsible for the entire cash receipts process. To improve the internal controls over cash receipts, we recommend that the Kinde Area Fire Board establish new procedures for handling incoming checks. We recommend that one person, independent of the accounting records, open the mail and restrictively endorse all incoming checks. This person should keep a daily log of all incoming checks. Copies of the checks should be forwarded to the appropriate person for processing and recording in the accounting system and for timely deposit. A third person should periodically compare and contrast deposit slips to the daily log of incoming checks to ensure that all the receipts were deposited. By segregating the cash handling, recording, and depositing functions, the Kinde Area Fire Board will be able to more accurately track all incoming checks and strengthen the system of internal controls over cash receipts.

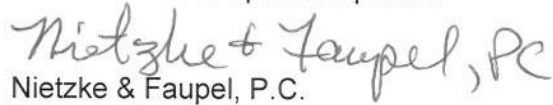
A material weakness is a significant deficiency, or a combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the entity's internal control. We believe that the following deficiencies constitute material weaknesses:

Page 2
Kinde Area Fire Board
June 22, 2007

Preparation of Annual Financial Statements

The personnel of the Kinde Area Fire Board have the capability to perform monthly internal accounting functions and reports as required by the Board. The personnel of the Kinde Area Fire Board do not have the internal expertise to prepare the annual financial statements and related footnotes in accordance with generally accepted accounting principles. We believe this meets the definition of a material weakness under Statement of Auditing Standard #112.

This communication is intended solely for the information and use of management, the Kinde Area Fire Board, and others within the organization, and is not intended to be and should not be used by anyone other than these specified parties


Nietzke & Faupel, P.C.
Pigeon, Michigan

June 22, 2007